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From:

Sent: Wednesday, March 28, 2012 4:09:48 PM

To:

Cc:

Subject: RE: A different question

I would say that in this case, the Form 706 was filed within one year of the due date of the return. That being the case, the TP can seek relief to make the 2032 election, even more than 1 year after the due date of the return.

See also PLR 201118013.

The request for relief under 301.9100 should be made by the taxpayer as a private letter ruling, not as a TAM. See Rev. Proc. 2012-2 section 4.04.